

Serial 36
Taxation
(Administration)
Amendment
Mr Reed

NORTHERN TERRITORY OF AUSTRALIA
TAXATION (ADMINISTRATION) AMENDMENT ACT

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State or Territory officers



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NORTHERN TERRITORY OF AUSTRALIA

A BILL for AN ACT

to amend the *Taxation (Administration) Act*

BE it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the *Northern Territory (Self-Government) Act 1978* of the Commonwealth, as follows:

1. SHORT TITLE

This Act may be cited as the *Taxation (Administration) Amendment Act 1997*.

2. PRINCIPAL ACT

The *Taxation (Administration) Act* is in this Act referred to as the Principal Act.

3. INTERPRETATION

Section 4 of the Principal Act is amended —

- (a) by inserting after the definition of "company" in subsection (1) the following:

"'convertible Crown lease' means a grant by the Territory of a Crown lease under the terms of which the lessee has the right to surrender the lease in exchange for the grant of an estate in

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fee simple in the land or part of the land held under the lease;"

(b) by omitting from the definition of "conveyance" in subsection (1) "transferred to" and substituting "transferred or assigned to (or agreed to be transferred or assigned to)";

(c) by inserting after paragraph (a)(i) in the definition of "dutiabale property" in subsection (1) the following:

"(ia) a convertible Crown lease;"

(d) by omitting from the definition of "lease" in subsection (1) "'lease' includes" and substituting "'lease' includes a lease granted under an Act,"; and

(e) by inserting after paragraph (aa) of the definition of "lease" in subsection (1) the following:

"(ab) a convertible Crown lease;"

4. REPEAL AND SUBSTITUTION

Section 6 of the Principal Act is repealed and the following substituted:

"6. DELEGATION

"(1) The Commissioner may, in writing, delegate to a person all or any of the Commissioner's powers and functions under this Act, other than this power of delegation.

"(2) A delegation under this section may be to a named person or to a person from time to time holding, acting in or performing the duties of an office, designation or position.

"(3) A power or function delegated under this section is, when exercised or performed by the delegate, to be taken to have been exercised or performed by the Commissioner.

"(4) A delegation under this section does not prevent the exercise of a power or the performance of a function by the Commissioner."

5. DISCLOSURE OF INFORMATION TO COMMONWEALTH, STATE OR TERRITORY OFFICERS

Section 116E of the Principal Act is amended -

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- (a) by omitting from subsection (1)(d) "or" (last occurring);
 - (b) by omitting from subsection (1)(e) "by it." and substituting "by it;"; and
 - (c) by inserting after subsection (1)(e) the following:
 - "(f) the Chief Executive Officer of Customs, appointed under section 5 of the *Customs Administration Act 1985* of the Commonwealth, or a person authorised by him or her; or
 - (g) the Director of the Australian Transaction Report and Analysis Centre, established under section 35 of the *Financial Transactions Report Act 1988* of the Commonwealth, or a person authorised by him or her."
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